

widespread use of electric vehicles can result in significant environmental, energy security, and economic development opportunities in the United States.

HOW CAN ELECTRIC VEHICLES TAX INCENTIVES BENEFIT THE ECONOMY?

Each major automobile manufacturer, domestic and foreign, has, or plans to offer, electric vehicles for sale or lease. As in the case with any new, advanced technology that is initially offered to consumers, the price of these early vehicles is significantly higher than the expected lower price for EVs when greater volumes are achieved. The government can play a role in making these vehicles more affordable by reducing the tax costs. Doing so can help increase consumer access and stimulate rapid growth of the industry.

WHY ARE ENVIRONMENTALISTS AND STATE/LOCAL GOVERNMENTS INTERESTED IN ELECTRIC VEHICLES?

Many metropolitan areas in the United States suffer from poor air quality and are falling under the definition of "non-attainment zones." The use of electric vehicles, especially in these areas, could provide an effective means to reduce transportation-related pollution. Electric vehicles emit no hydrocarbons, volatile organic compounds, carbon monoxide or nitrogen oxides.

WHY ARE ELECTRIC VEHICLES IMPORTANT TO ENERGY SECURITY?

According to the Department of Energy, U.S. net imports of petroleum in the year 2000 are forecast to account for 52 percent of total U.S. petroleum demand, up from an estimated 50 percent in 1998. Making alternative fuel vehicles a more affordable option ensures lower dependency on foreign supply.

HOW THE LEGISLATION WOULD WORK

One key to weaning the country off of imported oil and into alternative fuel vehicles, like electric cars and buses, is bringing down the high initial purchase price of the vehicles and assuring that targeted, early markets are better able to take the steps necessary to purchase the vehicles. The provisions included in the EV Consumer Incentive Tax Act of 1999 are intended to do just that. The tax incentives included in EVCITA will make early EVs and electric buses more affordable to consumers, and will allow an important market segment—governments, universities and other non-tax-paying fleets—to take advantage of the savings provided through the federal tax incentive.

TAX EQUITY FOR OVERSIZED ELECTRIC VEHICLES

Under current law, electric powered buses are allowed to only take advantage of the existing \$4,000 tax credit for electric vehicles while all other alternatively fueled buses are eligible for a \$50,000 tax deduction. EVCITA equalizes the tax treatment by allowing oversized electric vehicles the same benefit provided oversized clean-fuel vehicles. Electric buses can be used by many urban transit authorities. According to the Electric Transit Vehicle Institute, there are 179 electric buses in operation throughout the United States as of December, 1998.

MAXIMIZING THE BENEFIT OF THE ELECTRIC VEHICLE TAX CREDIT

Current law provides a tax credit of the lesser of 10% or \$4,000 against the cost of a standard-size electric vehicle. This provision expires December 31, 2004. The investment value of this credit has eroded since its enactment in 1992. EVCITA will restore the value of

the credit by making the benefit a flat \$4,000 against the cost of the vehicle. In addition, this legislation will extend the credit through December 31, 2008.

PROVIDING FEDERAL AND LOCAL GOVERNMENTS THE BENEFIT OF REDUCED COSTS

Current law prohibits the use of tax credits for electric vehicles used by a federal, state or local government entity. Across the country, local municipalities are leading the charge in reducing environmental costs by putting electric vehicles into service. In instances where local governments lease electric vehicles, EVCITA will permit the owner of the vehicle to be eligible for the tax benefit.

ENDORSEMENTS

The provisions of this legislation have been endorsed by the following organizations: Union of Concerned Scientists, Coalition for Clean Air, American Methanol Institute, the Georgia Conservancy, the Edison Electric Institute, the Electric Transportation Coalition, Clean Cities—Atlanta, the Southern Coalition for Advanced Transportation, Georgia Power, and the Clean Air Campaign.

The provisions of the EV Consumer Incentive Act of 1999 are comparatively modest in cost. According to the Joint Tax Committee estimate provided in 1998, the cost associated with the provisions of the EV Consumer Incentive Tax Act between FY 1999–2002 was \$44 million. These tax incentives will help ensure that electric vehicles are a viable transportation option for consumers.

THOMAS M. LOUGHNEY HONORED

HON. PAUL E. KANJORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 15, 1999

Mr. KANJORSKI. Mr. Speaker, I rise today to pay tribute to Thomas M. Loughney from Pennsylvania's Eleventh Congressional District. The Greater Pittston Friendly Sons of St. Patrick will bestow the W. Francis Swingle award upon Mr. Loughney at their annual banquet this year. I am proud to have been asked to participate in this event.

The Swingle award is named for Professor Frank Swingle and is given each year to the member who most honors his memory in career and personal achievement. Tom Loughney is an excellent choice for this year's honor.

Tom is a graduate of St. John's High School and the University of Scranton. He completed his graduate work at Drexel University and George Washington University. Tom served with the Department of Defense for thirty-two years as an electronic engineer. One of the highlights of his distinguished career was his participation in the Mallard Project, a joint, cooperative communications development program, sponsored by the United States, Australia, Canada, and England. Since his retirement, Tom has been a consultant for Logistics Engineering.

Tom has been an active member of the Society of Logistics Engineers throughout his career, at one time serving on the Society's Board of Directors and on the Board of Governors of the Logistics Education Foundation. He is also a Certified Professional Logistician.

Tom combined an active career, community, and family life with a love for his ancestral

country. He first visited Ireland on his honeymoon with his wife, Maureen, and has returned more than twenty-five times. He is active in the Knights of Columbus and was Home Association President for two years during the purchasing and renovation of its building in the late 1950s. He is also a member of the Friendly Sons of St. Patrick of the Jersey Shore and the Irish Federation of Monmouth County, New Jersey. He was founder and General Chairman of the "Afternoon in Ireland" event held each year in Monmouth County.

Although born and raised in Pittston, Pennsylvania, he now lives with his wife in Middletown, New Jersey. Tom and Maureen have four grown children, Tom, Jr., Mike, Dan, and Maureen, all pursuing careers around the country.

Mr. Speaker, I am pleased to join with the Friendly Sons in congratulating Tom on this prestigious honor and send my very best wishes for continued health and happiness.

ON THE 50TH ANNIVERSARY OF THE AIR FORCE JUDGE ADVOCATE GENERAL'S DEPARTMENT

HON. LINDSEY O. GRAHAM

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 15, 1999

Mr. GRAHAM. Mr. Speaker, I rise today to recognize the outstanding men and women, past and present, active and reserve, of the Air Force Judge Advocate General's Department on the occasion of the Department's 50th Anniversary. General Hoyt S. Vandenberg, the second Chief of Staff of the Air Force, officially created the Judge Advocate General's Department Order #7 on January 25, 1949. The First Air Force Judge Advocate General, Major General Reginald C. Harmon, was promoted to major general directly from the rank of colonel. Following Major General Harmon, 12 other Judge Advocates General have served, including Major General Bryan G. Hawley who retired recently, and the newly installed incumbent Major General William A. Moorman.

The JAG Department has a rich and colorful history. Before the Air Force was formed, there were special Air JAGs for the Army Air Corps. JAGs and paralegals have been at commanders' sides in every operation since the department was formed, including Korea, Vietnam, Grenada, and the Persian Gulf. In addition to combat theaters, JAGs have been critical components of forces conducting humanitarian, peacekeeping, and contingency operations in far-off places like Somalia, Bosnia, Haiti, and Rwanda. Often, much of the JAG's work is carried on behind the scenes, negotiating with foreign leaders, making arrangements for proper services, and ensuring agreements are in the place to service members abroad. As important and even less conspicuous are the paralegals and other legal staff that support these operations.

Perhaps the single most important role JAGs perform is in assisting commanders to administer a fair and equitable system of military justice. General Washington recognized, as did Caesar and Alexander before him, that discipline distinguishes an armed force from a mob. History has shown that discipline, enforced by an even-handed and credible system of justice, is an essential element of an